

U.S. MOBILCOMM EXHIBIT LIST**Exhibit B - Defendants' Exhibits**

Exhibit No.	Description	Bates No.	Plaintiff's Objection
1	Shareholder Loan Agreement between David Elkin and US Mobilcomm dated September 1, 1995	MC000238	
2	US Mobilcomm, Inc. balance sheet as of September 30, 1997	PTF0025-PTF0027	
3	1997 tax return for US Mobilcomm	MC000468- MC000485 (PTF0028-PTF0038)	
4	1998 tax return for US Mobilcomm	MC000486- MC000505	
5	1999 tax return for US Mobilcomm	MC000506- MC000529 (PTF0039-PTF0041)	
6	2000 tax return for US Mobilcomm	MC000525- MC000544	
7	2001 tax return for US Mobilcomm	MC000545- MC000564	
8	2002 tax return for US Mobilcomm	MC000565- MC000583	
9	2003 tax return for US Mobilcomm	MC000584- MC000603	
10	2004 tax return for US Mobilcomm	MC000604- MC000619	
11	November 6, 1998 – FCC application for Wireless Telecommunications Bureau radio service authorization submitted by the Elkin Group, Inc.	PTF0158-PTF0167	
12	December 6, 2002 – letter from David Elkin to Vincent A. Sama regarding the sale by USM over the past three years of 220 MHz licenses owned in Florida,	PTF0052	

	Boston and Chicago, together with related equipment		
13	May 2, 1994 – letter from Jeffrey Norman to Lissa Mattson confirming a wire of \$196,000 to the account of US Mobilcomm and further identifying the \$50,000 in out-of-pocket expenses incurred as of that date plus a cash payment of \$4,000 for the Gene Warren license	PTF0006-PTF0007	
14	December 27, 1994 – action by consent in writing of the Board of Directors giving Jeffrey Norman 125 shares or a 25% interest in USM	PTF0010-PTF0014	
15	October 8, 1997 – Profit and Loss Statement for USM from January through September 1997	PTF0025-PTF0027	
16	May 20, 1997 – letter of intent regarding the proposed transaction with Centennial Communications Corp.	PTF0042-PTF0046	
17	March 4, 1999 – Purchase and Sale Agreement between USM and Repeater Network Spectrum Aq., Inc.	PTG0053-PTF0064	
18	January 30, 2001 – Purchase and Sale Agreement between USM and Roamer One, Inc.	PTF0081-PTF0099	
19	March 13, 2001 – Purchase and Sale Agreement between USM and Roamer One, Inc.	PTF0100-PTF0130	
20	220 MHz System Management Agreement, exemplar dated April 14, 1994 between Valerie James and USM	PTF0132-PTF0157	
21	US Mobilcomm's September 1998 Form 175 amending the name of the applicant from USM to the Elkin Group, Inc.		Never produced

22	FCC Public Notice DA 98-2143, dated October 23, 1998 regarding Auction 18	PTF0384-PTF0465	
23	FCC Public Notice DA 98-1787 dated September 4, 198 regarding qualified bidders for Auction 18	PTF0466-PTF0507	
25	Abo and Company engagement letter dated December 24, 2006	MA 433-37, Abo 2	Relevance; work product
26	Cover letter to Abo attaching a number of documents for his review, as well as the documents themselves	MA 262-320, Abo 3	Work Product; Duplicative
27	Abo and Company "Report Docket"	MA 360, Abo 4	
28	USM By-Laws	USMD 0261-0273 (sic)	Never produced in this action; Authenticity
29	Proposed shareholder agreement forwarded by Elkin to Norman	USMD 267-286	Parol Evidence; Relevance
30	Norman's counterproposal as to a shareholders' agreement	USMD 265-66	Parol Evidence; Relevance
31	Norman's 1993 K-1		Relevance
32	Norman's 1994 K-1		Relevance
33	Norman's 1995 K-1		Relevance
34	Norman's 1996 K-1		Relevance
35	Norman's 1997 K-1		Relevance
36	Norman's 1998 K-1		
37	Norman's 1999 K-1		
38	Norman's 2000 K-1		
39	Norman's 2001 K-1		
40	Norman's 2002 K-1		
41	Elkin's 1993 K-1		Never produced; Relevance
42	Elkin's 1994 K-1		Never produced; Relevance

43	Elkin's 1995 K-1		Never produced; Relevance
44	Elkin's 1996 K-1		Never produced; Relevance
45	Elkin's 1997 K-1		Relevance
46	Elkin's 1998 K-1		
47	Elkin's 1999 K-1		
48	Elkin's 2000 K-1		
49	Elkin's 2001 K-1		
50	Elkin's 2002 K-1		
51	May 15, 1995 JeffDave Spreadsheet	PLTF 2341	
52	December 14, 1994 JeffDave Spreadsheet	PLTF 2344	
53	October 4, 1994 letter from Elkin to Norman	PLTF 1309	
54	April 17, 1995 JeffDave Spreadsheet	PLTF 2342	
55	November 8, 1994 JeffDave Spreadsheet	PLTF 2336	
56	USM General Ledger as of December 31, 1994	MA 467- 483	
57	Assorted USM Balance Sheets	MA 484 – 505	
58	June 23, 1998 letter from Norman to Mark Hatten	PLTF 2675-77	
59	January 16, 1998 JeffDave Spreadsheet	MC 001744	
60	Copies of Checks	MC 6610	Authenticity
61	12/28/94 record of a \$45,010 payment	MA 265	
62	12/28/94 record of a \$30,010 payment	MA 266	
63	USM Paid in Capital Transaction Detail	MA 269-71	
64	December 31, 1994 letter from Shorin to Charles Henry	MC 1704-05	

65	May 24, 1997 letter from William Dylewsky to Norman	MA 283-84	
66	June 9, 1997 fax from William Dylewsky to Norman	MA 285	
67	September 21, 1994 letter from Elkin to Norman	MA 288-89	Parol Evidence; Relevance
68	Copies of Checks	MA 290-96	Best Evidence
69	USM Paid in Capital Register	MA 303-08; MC 1488; MA 309, MA 311-12	Duplicative; Best Evidence
70	Analysis of capital contributions and loans since inception of USM	MC 1228; MA 314	
71	Summary of Elkin's contribution of monies to participate in Phase II auction	MA 322	Work product
72	Summary of Elkin's contribution of capital and other monies to USM	MA 320-21	Work product
73	February 10, 1995 letter from Elkin to Tom Fioritta	USDM 71	
74	Redacted copies of the Elkins' assorted stock brokerage accounts	DWE 1-53	Unduly prejudicial due to redactions (Rule 403)
75	12/15/98 fax cover page and attached USM balance sheet and profit and loss statement from Norman to Mark Hatten	PTF 223-26	
76	May 1997 draft letter from Elkin to Norman discussing treating Elkin's advances as shareholder loans	USMD 1	Authenticity; Parol Evidence
77	Typed notes of one or more conversations covering at least in part the content of the May 1997 draft letter	USMD 27-28	Authenticity; Parol Evidence

78	May 22, 1997 wiring instructions	USMD 26	
79	May 19, 1997 analysis of distribution of proceeds upon sale of USM	USMD 174	
80	September 16, 1994 letter from Elkin to Norman	USMD 263	Authenticity
81	November 10, 1998 e-mail from Norman to Elkin	PTF 50	
82	March 27, 1996 JeffDave Spreadsheet	MC 1731	
83	January 16, 1998 JeffDave Spreadsheet	MC 1744	
84	October 25, 2004 letter from Norman to USM	Elkin 1	Hearsay
85	USM Deposit Detail	MA 570-95	
86	USM Deposit Detail	MA 565-69	
87	USM Deposit Detail	MA 545-64	
88	USM Profit and Loss for January through December 2004	MA 544	
89	USM Profit and Loss for January through December 2003	MA 540-41	
90	USM Profit and Loss for January through December 2002	MA 538-39	
91	USM Profit and Loss for January through December 2001	MA 535-37	
92	USM Profit and Loss for January through December 2000	MA 532-34	
93	USM Profit and Loss for January through December 1997	MA 519-23	
94	USM Profit and Loss for January through December 1999	MA 528-31	
95	USM Profit and Loss for January through December 1998	MA 524-27	
96	USM Profit and Loss for January through December 1996	MA 513-18	

97	USM Profit and Loss for January through December 1995	MA 508-12	
98	USM Profit and Loss for January through December 1994	MA 506-07	
99	USM Journal for Jan. 1, 1994 – Jan. 19, 1997	MA 680-93	
100	October 5, 1994 wiring instructions from Elkin	MC 6596	
101	October 5, 1994 wiring instructions from Elkin	MC 6595	
102	CD containing electronic version of USM QuickBooks accounts		Duplicative; Voluminous; Relevance
103	FCC Document	Ex. A to Affidavit of Steven L. Caponi in Support of Defendants' Motion for Summary Judgment	
104	Draft September 2002 Letter from Norman's attorney to Elkin	PTF0051	Work Product; Best Evidence
105	11/4/98 FCC Form 601	USMD000034-USMD000040	
106	FCC 10/26/99 Radio Station Authorization	USMD000045-USMD000050	
107	FCC 01/05/2000 Public Notice	USMD000051	
108	November 10, 1998 e-mail from Norman to Elkin	PTF0050	
109	USM Check Register	MC 001507-1603	
110	Analysis of Expenses of The Elkin Group for USM		Never produced
111	June 5, 1997 letter from Elkin to Sama		
112	FCC Phase II Licenses	USMD 000045-49	
113	USM Schedule of Stockholders Equity	USMD 000248	
114	USM Paid in Capital as of September 21, 2006		Never produced

115	USM November 7, 2006 Paid in Capital Summary		Never Produced
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